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BY ECF

Hon. Lewis A. Kaplan
U.S. District Court for the Southern District of New York
500 Pearl Street
New York, NY 10007

Re: *In Re: Customs and Tax Administration of the Kingdom of Denmark*
(*Skatteforvaltningen*) Tax Refund Scheme Litigation, 18-md-2865 (LAK)

Dear Judge Kaplan:

I write on behalf of SKAT and the bellwether defendants to request jointly that the Court grant the parties leave to file briefs in connection with their forthcoming omnibus motions for summary judgment of not more than the number of pages indicated below:

- | | |
|------------------------------|-----------|
| • Defendants' opening brief: | 100 pages |
| • SKAT's opposition: | 100 pages |
| • Defendants' reply brief: | 50 pages |
| • SKAT's opening brief: | 65 pages |
| • Defendants' opposition: | 65 pages |
| • SKAT's reply brief: | 30 pages |

In any event, the parties agree that their opposition briefs shall not exceed the number of pages of the opening brief to which it responds.

The parties require the extra pages because of the complexity of the undisputed material facts, the number of grounds for summary judgment to be raised, the necessity of presenting the fact patterns relevant to individual bellwether cases, and the fact that the bellwether defendants intend to present distinct factual and legal arguments in support of summary judgment.

Respectfully submitted,

Alan Schoenfeld
Co-Lead Counsel for Defendants